

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**03 Blaine  
0028 Chinook Elem**

| Expenditure Function                                    | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|---|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|   |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction  | 1,106,615.28                 | 1,106,615.28                           | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                        | 34,205.63                    | 34,205.63                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                         | 28,611.38                    | 28,611.38                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration          | 87,941.42                    | 78,379.86                              | 9,561.56                 | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration           | 89,855.41                    | 80,385.91                              | 0.00                     | 9,469.50                 | 0.00                     | 0.00         |
| 25XX Support Services - Business                        | 1,488.85                     | 0.00                                   | 1,488.85                 | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services        | 139,145.89                   | 139,145.89                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                    | 49,069.73                    | 49,069.73                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 28XX Support Services - Central                         | 31,476.02                    | 0.00                                   | 31,476.02                | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services                                      | 116,804.50                   | 116,804.50                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                       | 1,047.33                     | 1,047.33                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                        | 15,351.90                    | 15,351.90                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 4XXX Facilities Acquisition and Construction Services   | 91,127.00                    | 0.00                                   | XXXXXXXXXX               | 91,127.00                | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or | 12,538.50                    | 12,538.50                              | XXXXXXXXXX               | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>   | <b>1,805,278.84</b>          | <b>1,662,155.91</b>                    | <b>42,526.43</b>         | <b>100,596.50</b>        | <b>0.00</b>              | <b>0.00</b>  |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**03 Blaine**  
**0028 Chinook Elem**

|  |  |  |  |              |              |      |
|--|--|--|--|--------------|--------------|------|
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXXXX   |  |  | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXX |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXXXX   |  |  |              |              |      |
| <b>Adjusted Totals</b>                                   | 1,805,278.84   |  |  |              |              |      |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 42,526.43/1,662,155.91 |  |  | 2.56%        |              |      |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]        |  |  | %            |              |      |
| <b>Line C</b>  | Carry Forward Adjustment:  |  |  |              |              |      |
|  | C1 Enter greater of line A or B  |  |  | %            |              |      |
|  | C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate                    |  |  | %            |              |      |
|  | Subtract C2 from C1  |  |  | %            |              |      |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment                              |  |  |              |              |      |
|  | Line A or B plus/minus Line C  |  |  |              |              |      |
|  | If Line D is negative, enter -0-                                       |  |  | %            |              |      |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**03 Blaine**  
**0029 Chinook H S**

| Expenditure Function                                    | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|---|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|   |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction  | 630,654.30                   | 616,681.80                             | 0.00                     | 13,972.50                | 0.00                     | 0.00         |
| 21XX Support Services - Students                        | 51,916.02                    | 51,916.02                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                         | 44,944.18                    | 44,944.18                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration          | 103,701.77                   | 95,187.09                              | 8,514.68                 | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration           | 71,700.36                    | 71,700.36                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                        | 715.20                       | 0.00                                   | 715.20                   | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services        | 194,102.12                   | 194,102.12                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                    | 61,266.36                    | 51,886.05                              | 0.00                     | 9,380.31                 | 0.00                     | 0.00         |
| 28XX Support Services - Central                         | 24,548.22                    | 0.00                                   | 24,548.22                | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services                                      | 29,325.98                    | 29,325.98                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                       | 32,516.28                    | 32,516.28                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                        | 78,578.07                    | 78,578.07                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 4XXX Facilities Acquisition and Construction Services   | 22,800.00                    | 0.00                                   | XXXXXXXXXX               | 22,800.00                | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or | 2,261.39                     | 2,261.39                               | XXXXXXXXXX               | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>   | <b>1,349,030.25</b>          | <b>1,269,099.34</b>                    | <b>33,778.10</b>         | <b>46,152.81</b>         | <b>0.00</b>              | <b>0.00</b>  |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**03 Blaine**  
**0029 Chinook H S**

|  |  |  |  |              |              |      |
|--|--|--|--|--------------|--------------|------|
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXXXX   |  |  | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXX |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXXXX   |  |  |              |              |      |
| <b>Adjusted Totals</b>                                   | 1,349,030.25   |  |  |              |              |      |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 33,778.10/1,269,099.34 |  |  | 2.66%        |              |      |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]        |  |  | %            |              |      |
| <b>Line C</b>  | Carry Forward Adjustment:  |  |  |              |              |      |
|  | C1 Enter greater of line A or B  |  |  | %            |              |      |
|  | C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate                    |  |  | %            |              |      |
|  | Subtract C2 from C1  |  |  | %            |              |      |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment                              |  |  |              |              |      |
|  | Line A or B plus/minus Line C  |  |  |              |              |      |
|  | If Line D is negative, enter -0-                                       |  |  | %            |              |      |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**03 Blaine**  
**0030 Harlem Elem**

| Expenditure Function                                    | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|---|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|   |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction  | 2,682,477.36                 | 2,682,477.36                           | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                        | 156,902.56                   | 156,902.56                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                | 7,281.72                     | 7,281.72                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                         | 169,344.26                   | 169,344.26                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration          | 101,070.06                   | 101,070.06                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration           | 198,606.85                   | 198,606.85                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                        | 148,455.12                   | 0.00                                   | 145,064.37               | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services        | 281,908.65                   | 281,908.65                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                    | 159,557.58                   | 120,352.62                             | 0.00                     | 39,204.96                | 0.00                     | 0.00         |
| 31XX Food Services                                      | 277,454.42                   | 277,454.42                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                       | 2,703.23                     | 2,703.23                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                        | 62,149.15                    | 62,149.15                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 4XXX Facilities Acquisition and Construction Services   | 1,150,374.71                 | 0.00                                   | XXXXXXXXXX               | 1,150,374.71             | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or | 43,284.47                    | 43,284.47                              | XXXXXXXXXX               | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>   | <b>5,441,570.14</b>          | <b>4,103,535.35</b>                    | <b>145,064.37</b>        | <b>1,189,579.67</b>      | <b>0.00</b>              | <b>0.00</b>  |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**03 Blaine**  
**0030 Harlem Elem**

|  |   |  |  |              |              |      |
|--|---|--|--|--------------|--------------|------|
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXXXX  |  |  | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXX |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXXXX  |  |  |              |              |      |
| <b>Adjusted Totals</b>                                   | 5,441,570.14  |  |  |              |              |      |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 145,064.37/4,103,535.35 |  |  | 3.54%        |              |      |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]         |  |  | %            |              |      |
| <b>Line C</b>  | Carry Forward Adjustment:   |  |  |              |              |      |
|  | C1 Enter greater of line A or B   |  |  | %            |              |      |
|  | C2 Enter FY03 rate (7.19%) or 0.00% if no FY03 rate                     |  |  | %            |              |      |
|  | Subtract C2 from C1   |  |  | %            |              |      |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment                               |  |  |              |              |      |
|  | Line A or B plus/minus Line C   |  |  |              |              |      |
|  | If Line D is negative, enter -0-.                                       |  |  | %            |              |      |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**03 Blaine**  
**0031 Harlem H S**

| Expenditure Function                                    | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|---|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|   |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction  | 1,449,691.60                 | 1,449,691.60                           | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                        | 105,686.06                   | 105,686.06                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                | 6,967.61                     | 6,967.61                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                         | 100,865.79                   | 100,865.79                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration          | 61,892.14                    | 61,892.14                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration           | 117,926.80                   | 117,926.80                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                        | 106,418.50                   | 0.00                                   | 104,481.24               | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services        | 199,370.29                   | 199,370.29                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                    | 134,835.28                   | 92,363.24                              | 0.00                     | 42,472.04                | 0.00                     | 0.00         |
| 31XX Food Services                                      | 72,947.30                    | 72,947.30                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                       | 29,748.39                    | 29,748.39                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                        | 133,630.88                   | 133,630.88                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 4XXX Facilities Acquisition and Construction Services   | 707,517.94                   | 0.00                                   | XXXXXXXXXX               | 707,517.94               | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or | 31,206.45                    | 31,206.45                              | XXXXXXXXXX               | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>   | <b>3,258,705.03</b>          | <b>2,402,296.55</b>                    | <b>104,481.24</b>        | <b>749,989.98</b>        | <b>0.00</b>              | <b>0.00</b>  |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**03 Blaine**  
**0031 Harlem H S**

|  |   |  |  |              |              |      |
|--|---|--|--|--------------|--------------|------|
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXXXX  |  |  | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXX |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXXXX  |  |  |              |              |      |
| <b>Adjusted Totals</b>                                   | 3,258,705.03  |  |  |              |              |      |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 104,481.24/2,402,296.55 |  |  | 4.35%        |              |      |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]         |  |  | %            |              |      |
| <b>Line C</b>  | Carry Forward Adjustment:   |  |  |              |              |      |
|  | C1 Enter greater of line A or B   |  |  | %            |              |      |
|  | C2 Enter FY03 rate (5.21%) or 0.00% if no FY03 rate                     |  |  | %            |              |      |
|  | Subtract C2 from C1   |  |  | %            |              |      |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment                               |  |  |              |              |      |
|  | Line A or B plus/minus Line C   |  |  |              |              |      |
|  | If Line D is negative, enter -0-  |  |  | %            |              |      |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**03 Blaine**  
**0032 Cleveland Elem**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)                                    | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 22,587.73   | 22,587.73                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 1,405.00  | 1,405.00                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 346.26  | 346.26                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 3,736.38  | 3,736.38                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 6,864.58  | 6,864.58                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 25,799.20   | 25,799.20                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 70.15   | 70.15                                  | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or  | 696.61  | 696.61                                 | XXXXXXXXXX               | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 61,505.91   | 61,505.91                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 61,505.91   |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 0.00/61,505.91  |  | 0.00%                    |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:                                       |  |                          |                          |                          |              |
|  | C1 Enter greater of line A or B                                 |  | %                        |                          |                          |              |
|  | C2 Enter FY03 rate (4.54%) or 0.00% if no FY03 rate             |  | %                        |                          |                          |              |
|  | Subtract C2 from C1   |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment                       |  |                          |                          |                          |              |
|  | Line A or B plus/minus Line C                                   |  |                          |                          |                          |              |
|  | If Line D is negative, enter -0-.                               |  | %                        |                          |                          |              |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**03 Blaine  
0034 Zurich Elem**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)                                    | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 158,321.24  | 158,321.24                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 14,607.77   | 14,607.77                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 1,781.48  | 1,781.48                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 479.64  | 479.64                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 11,658.41   | 11,658.41                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 42,899.78   | 42,899.78                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 29,454.65   | 29,454.65                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services                                       | 25,485.68   | 25,485.68                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or  | 625.21  | 625.21                                 | XXXXXXXXXX               | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 285,313.86  | 285,313.86                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 285,313.86  |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 0.00/285,313.86 |  | 0.00%                    |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:                                       |  |                          |                          |                          |              |
|  | C1 Enter greater of line A or B                                 |  | %                        |                          |                          |              |
|  | C2 Enter FY03 rate (4.11%) or 0.00% if no FY03 rate             |  | %                        |                          |                          |              |
|  | Subtract C2 from C1   |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment                       |  |                          |                          |                          |              |
|  | Line A or B plus/minus Line C                                   |  |                          |                          |                          |              |
|  | If Line D is negative, enter -0-.                               |  | %                        |                          |                          |              |

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**03 Blaine  
0036 Lloyd Elem**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)                                    | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 28,889.95   | 28,889.95                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 279.00  | 279.00                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 472.49  | 472.49                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 2,206.33  | 2,206.33                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 3,917.23  | 3,917.23                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 306.00  | 306.00                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 37.12   | 37.12                                  | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or  | 522.46  | 522.46                                 | XXXXXXXXXX               | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 36,630.58   | 36,630.58                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 36,630.58   |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 0.00/36,630.58  |  | 0.00%                    |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:                                       |  |                          |                          |                          |              |
|  | C1 Enter greater of line A or B                                 |  | %                        |                          |                          |              |
|  | C2 Enter FY03 rate (60.29%) or 0.00% if no FY03 rate            |  | %                        |                          |                          |              |
|  | Subtract C2 from C1   |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment                       |  |                          |                          |                          |              |
|  | Line A or B plus/minus Line C                                   |  |                          |                          |                          |              |
|  | If Line D is negative, enter -0-.                               |  | %                        |                          |                          |              |

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**03 Blaine**  
**0044 Turner Elem**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)  | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 233,519.39  | 231,681.89                             | 0.00                     | 1,837.50                 | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 7,796.19  | 7,796.19                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 7,334.08  | 7,334.08                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 7,605.46  | 7,605.46                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 48,977.99   | 48,977.99                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 56,373.53   | 54,008.15                              | 1,436.06                 | 929.32                   | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 55,268.64   | 55,268.64                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services                                       | 34,915.84   | 34,484.03                              | 431.81                   | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 346.57  | 346.57                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                         | 7,685.97  | 7,685.97                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or  | 2,091.25  | 2,091.25                               | XXXXXXXXXX               | 0.00                     | 0.00                     | 0.00         |
| 9999 Undistributed                                       | 148.23  | 148.23                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 462,063.14  | 457,428.45                             | 1,867.87                 | 2,766.82                 | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 462,063.14  |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 1,867.87/457,428.45 |  | 0.41%                    |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]     |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:   |  |                          |                          |                          |              |
|  | C1 Enter greater of line A or B                                     |  | %                        |                          |                          |              |
|  | C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate                 |  | %                        |                          |                          |              |
|  | Subtract C2 from C1   |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment                           |  |                          |                          |                          |              |
|  | Line A or B plus/minus Line C                                       |  |                          |                          |                          |              |
|  | If Line D is negative, enter -0-.                                   |  | %                        |                          |                          |              |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

03 Blaine  
0045 Turner H S

| Expenditure Function                                     | Total<br>Expenditures<br>(A)  | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 186,362.14  | 185,102.64                             | 0.00                     | 1,259.50                 | 0.00                     | 0.00         |
| 21XX Support Services - Students                         | 9,476.23  | 9,476.23                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 11,552.87   | 11,552.87                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 8,019.97  | 7,041.97                               | 0.00                     | 978.00                   | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 68,096.37   | 68,096.37                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 58,204.15   | 55,349.75                              | 1,436.08                 | 1,418.32                 | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 84,990.00   | 84,990.00                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services                                       | 48,120.92   | 47,689.10                              | 431.82                   | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 3,921.32  | 3,921.32                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                         | 13,516.49   | 13,516.49                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or  | 1,200.00  | 1,200.00                               | XXXXXXXXXX               | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 493,460.46  | 487,936.74                             | 1,867.90                 | 3,655.82                 | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 493,460.46  |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 1,867.90/487,936.74 |  | 0.38%                    |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]     |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:   |  |                          |                          |                          |              |
|  | C1 Enter greater of line A or B                                     |  | %                        |                          |                          |              |
|  | C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate                 |  | %                        |                          |                          |              |
|  | Subtract C2 from C1   |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment                           |  |                          |                          |                          |              |
|  | Line A or B plus/minus Line C                                       |  |                          |                          |                          |              |
|  | If Line D is negative, enter -0-.                                   |  | %                        |                          |                          |              |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**03 Blaine**  
**0048 Bear Paw Elem**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)                                    | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
|  |   |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 22,678.03   | 22,678.03                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                 | 823.00  | 823.00                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 25.88   | 25.88                                  | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration           | 3,372.11  | 3,372.11                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 7,328.71  | 7,328.71                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                     | 742.50  | 742.50                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                        | 281.44  | 281.44                                 | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or  | 1,045.13  | 1,045.13                               | XXXXXXXXXX               | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>  | 36,296.80   | 36,296.80                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 36,296.80   |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 0.00/36,296.80  |  | 0.00%                    |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:                                       |  |                          |                          |                          |              |
|  | C1 Enter greater of line A or B                                 |  | %                        |                          |                          |              |
|  | C2 Enter FY03 rate (9.59%) or 0.00% if no FY03 rate             |  | %                        |                          |                          |              |
|  | Subtract C2 from C1   |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment                       |  |                          |                          |                          |              |
|  | Line A or B plus/minus Line C                                   |  |                          |                          |                          |              |
|  | If Line D is negative, enter -0-.                               |  | %                        |                          |                          |              |

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**03 Blaine**  
**1213 Hays-Lodge Pole K-12 Schls**

| Expenditure Function                                    | Total<br>Expenditures<br>(A) | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|---|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
|   |                              |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction  | 1,961,706.97                 | 1,961,706.97                           | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 21XX Support Services - Students                        | 52,271.76                    | 52,271.76                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 221X Improvement of Instruction Services                | 6,462.21                     | 6,462.21                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                         | 63,482.73                    | 63,482.73                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 23XX Support Services - General Administration          | 300,322.81                   | 300,322.81                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration           | 228,152.71                   | 228,152.71                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                        | 100,225.98                   | 0.00                                   | 100,225.98               | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services        | 605,476.45                   | 605,476.45                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 27XX Student Transportation Services                    | 144,994.77                   | 98,659.77                              | 0.00                     | 46,335.00                | 0.00                     | 0.00         |
| 31XX Food Services                                      | 238,522.03                   | 238,522.03                             | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 34XX Extracurricular - Activities                       | 13,589.28                    | 13,589.28                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 35XX Extracurricular - Athletics                        | 80,210.06                    | 80,210.06                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 4XXX Facilities Acquisition and Construction Services   | 118,130.08                   | 0.00                                   | XXXXXXXXXXXX             | 118,130.08               | 0.00                     | 0.00         |
| 62XX Resources Transferred to Other School Districts or | 13,618.78                    | 13,618.78                              | XXXXXXXXXXXX             | 0.00                     | 0.00                     | 0.00         |
| <b>Totals</b>   | <b>3,927,166.62</b>          | <b>3,662,475.56</b>                    | <b>100,225.98</b>        | <b>164,465.08</b>        | <b>0.00</b>              | <b>0.00</b>  |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**03 Blaine**  
**1213 Hays-Lodge Pole K-12 Schls**

|  |   |  |  |            |            |      |
|--|---|--|--|------------|------------|------|
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX  |  |  | XXXXXXXXXX | XXXXXXXXXX | XXXX |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX  |  |  |            |            |      |
| <b>Adjusted Totals</b>                                   | 3,927,166.62  |  |  |            |            |      |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 100,225.98/3,662,475.56 |  |  | 2.74%      |            |      |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]         |  |  | %          |            |      |
| <b>Line C</b>  | Carry Forward Adjustment:   |  |  |            |            |      |
|  | C1 Enter greater of line A or B   |  |  | %          |            |      |
|  | C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate                     |  |  | %          |            |      |
|  | Subtract C2 from C1   |  |  | %          |            |      |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment                               |  |  |            |            |      |
|  | Line A or B plus/minus Line C   |  |  |            |            |      |
|  | If Line D is negative, enter -0-  |  |  | %          |            |      |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**03 Blaine**  
**1216 North Harlem Colony Elem**

| Expenditure Function                                     | Total<br>Expenditures<br>(A)                                       | Direct and<br>Unallowable Costs<br>(B) | Indirect<br>Costs<br>(C) | Excluded Costs           |                          |              |
|--|--|--|--------------------------|--------------------------|--------------------------|--------------|
|  |  |  |                          | Capital<br>Outlay<br>(D) | Debt<br>Financing<br>(E) | Other<br>(F) |
| 1XXX Instruction   | 52,632.27  | 52,632.27                              | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 222X Educational Media Services                          | 8,110.78   | 8,110.78                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 24XX Support Services - School Administration            | 1,334.40   | 1,334.40                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 25XX Support Services - Business                         | 1,159.71   | 0.00                                   | 1,159.71                 | 0.00                     | 0.00                     | 0.00         |
| 26XX Operation and Maintenance of Plant Services         | 2,523.05   | 2,523.05                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 31XX Food Services                                       | 5,441.72   | 5,441.72                               | 0.00                     | 0.00                     | 0.00                     | 0.00         |
| 52XX Capital Leases or Long Term Notes with Board of In  | 2,667.11   | 0.00                                   | XXXXXXXXXX               | 0.00                     | 2,667.11                 | 0.00         |
| <b>Totals</b>  | 73,869.04  | 70,042.22                              | 1,159.71                 | 0.00                     | 2,667.11                 | 0.00         |
| <b>Direct Costs Reclassified Indirect Costs</b>          | XXXXXXXXXX   |  |                          | XXXXXXXXXX               | XXXXXXXXXX               | XXXX         |
| <b>Direct or Indirect Costs Reclassified as Excluded</b> | XXXXXXXXXX   |  |                          |                          |                          |              |
| <b>Adjusted Totals</b>                                   | 73,869.04  |  |                          |                          |                          |              |
| <b>Line A</b>  | Preliminary Indirect Cost Rate [C divided by B] 1,159.71/70,042.22 |  | 1.66%                    |                          |                          |              |
| <b>Line B</b>  | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]    |  | %                        |                          |                          |              |
| <b>Line C</b>  | Carry Forward Adjustment:  |  |                          |                          |                          |              |
|  | C1 Enter greater of line A or B                                    |  | %                        |                          |                          |              |
|  | C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate                |  | %                        |                          |                          |              |
|  | Subtract C2 from C1  |  | %                        |                          |                          |              |
| <b>Line D</b>  | Final Rate After Carry Forward Adjustment                          |  |                          |                          |                          |              |
|  | Line A or B plus/minus Line C                                      |  |                          |                          |                          |              |
|  | If Line D is negative, enter -0-.                                  |  | %                        |                          |                          |              |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.